

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) Civil Action No.
)
ANGEL ROSENDO MOLINA,)
)
 Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Rosa Emilia Rodriguez-Velez, United States Attorney for the District of Puerto Rico, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Oscar P. Fournier Gonzalez is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 15, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Angel Rosendo Molina, resides or is found at 55 Calle Los Limones, Manati, PR 00674, within the jurisdiction of this court.

IV.

Revenue Officer Oscar P. Fournier Gonzalez is conducting an investigation into the tax liability of Angel Rosendo Molina for the taxable periods: Form 940 for calendar years 2008, 2009, 2010, and 2011, and Form 941 for each three-month period ending on March 31st, June 30th, September 30th, and December 31st in 2008, 2009, 2010, 2011, and 2012, as is set forth in the Declaration of Revenue Officer Oscar P. Fournier Gonzalez attached hereto as Exhibit 1.

V.

The respondent, Angel Rosendo Molina, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On March 1, 2013, an Internal Revenue Service summons was issued by Revenue Officer Oscar P. Fournier Gonzalez directing the respondent, Angel Rosendo Molina, to appear before Revenue Officer Oscar P. Fournier Gonzalez on April 9, 2013, at 10:00 a.m. at City View Plaza II, 48 Carr 165 Suite 2000, Guaynabo PR 00968-8000, to testify and to produce books, records, and other

data described in the summons. An attested copy of the summons was personally served on the respondent, Angel Rosendo Molina, by Revenue Officer Oscar P. Fournier Gonzalez, on March 4, 2013. The summons is attached and incorporated as Exhibit 2.

VII.

On April 9, 2013, the respondent, Angel Rosendo Molina, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Oscar P. Fournier Gonzalez attached as Exhibit 1.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Angel Rosendo Molina for the following taxable periods: Form 940 for calendar years 2008, 2009, 2010, and 2011, and Form 941 for each three-month period ending on March 31st, June 30th, September 30th,

and December 31st in 2008, 2009, 2010, 2011, and 2012, as is evidenced by the declaration of Oscar P. Fournier Gonzalez attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Angel Rosendo Molina, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Angel Rosendo Molina, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Oscar P. Fournier Gonzalez or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Oscar P. Fournier Gonzalez, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

ROSA EMILIA RODRIGUEZ-VELEZ
United States Attorney

By:



6/4/2013

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY: that the instant petition and attachments were filed on this same date, via CM/ECF, which will automatically notify all its participants; and further, also on this same date a copy was sent to the Defendant Angel Rosendo Molina, via certified return receipt requested, at P.O. Box 339, Manatí, P.R. 00674-0339.

In San Juan, Puerto Rico this 4th day of JUNE, 2013.

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UNITED STATES ATTORNEY


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